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May 15, 2006

MAIL STOP PCT

Commissioner for Patents P.O. BOX 1450 Alexandria, VA 22313-1450 PCT/JP2004/017317 -filed November 15, 2004

Re.

Application of Yuji ITOH; Ayako NISHIOKA; and Nobuo UOTANI

POLISHING COMPOSITION AND POLISHING METHOD

Assignee: SHOWA DENKO K.K.

Our Ref: Q94902

Dear Sir:

The following documents are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. §371 and in accordance with the Patent Cooperation Treaty:

- ☑ a copy of the executed Declaration and Power of Attorney.
- ☑ a copy of the International Application.
- ☑ two (2) sheets of drawings (Figs. 1-3).
- ☑ a copy of the executed Assignment and PTO 1595 form.
- ☑ an Information Disclosure Statement and a copy of the ISR.
- ☑ a copy of each reference listed in the PTO/SB/08 A & B, except for U.S. Patents and/or Patent Publications.
- ☑ a Preliminary Amendment.

In addition to the documents submitted herewith, it is assumed that copies of the International Application, the International Search Report and cited references, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by §371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned will undertake to provide them upon request.

It is expressly requested that the national stage of processing be commenced immediately in accordance with 35 U.S.C. § 371(f).

The Government filing fee, after entry of the Preliminary Amendment, is calculated as follows:



10/579335

IAP20 Rec'd PSTIPTO 15 MAY 2006

National Stage of PCT/JP2004/017317

Search Fee*	\$400.00
Examination Fee*	\$200.00
TOTAL FILING FEE	\$1750.00
Recordation of Assignment	\$ 40.00
TOTAL FEE	\$1790.00

^{*} The international search fee for all claims was not paid to the USPTO, as the ISA, but the ISR is being submitted herewith.

The USPTO is directed and authorized to charge the statutory filing fee of \$1750.00 and Assignment recordation fee of \$40.00, and all other required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

Country	Application No	Filing Date
Japan	2003-385253	November 14, 2003
U.S. Provisional	60/523,684	November 21, 2003

Since the 30 months due date for National Stage entry fell on Sunday, May 14, 2006, the filing of this application on Monday, May 15, 2006 is sufficient to obtain the benefit of priority.

Respectfully submitted,

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Date: May 15, 2006

Sheldon I. Landsman Registration No. 25,430